

CHANGES APRIL 1, 2013 THROUGH NOVEMBER 29, 2013

162.603 Correctly redesignated from 162.603.....	27860	(b)(2)(iii)(D) and (c) <i>Example 3</i> (ii) correctly amended.....	48607
Chapter III—National Indian Gaming Commission, Department of the Interior (Parts 500—599)		1.108(i)-1T Removed	39991
518 Revised	20241	1.108(i)-2 Added	39975
518.7 (d) revised.....	37115	(b)(6)(i)(A)(4), (c)(3)(i)(A)(5) and (d)(2)(iii) <i>Example 2</i> (ii) correctly revised	49366
518.8 (b) amended	37115	1.108(i)-2T Removed	39984
518.10 (a) amended	37115	1.108(i)-3 Added	39991
518.14 Heading revised	37115	1.108(i)-3T Removed	39991
543.2 Amended	63874	1.150-1 (a)(2) heading and (4) revised; (b) amended	54759
543.17 Heading, (h) and (i) revised; (j) and (k) added	63874	1.150-1T Removed	54759
543.21 (c)(6) added.....	63875	1.171-1 (f) <i>Example 2</i> revised	54759
547.5 (e)(5) revised.....	24062	1.171-1T Removed	54759
558.2 (c) amended	21826	1.197-2 (b)(7) revised	54759
581.1 (a)(3) and (4) revised	21062	1.197-2T Removed	54759
581.4 Revised.....	21062	1.249-1 (e)(2)(ii) and (f)(3) revised	54759
584 Heading revised	21062	1.249-1T Removed	54760
584.1 (a)(6) redesignated as (a)(8); new (a)(6) and (7) added	21062	1.274-2 (f)(2)(iv) revised	46503
584.2 (c) added	21062	1.274-8 Revised	46504
584.3 Heading revised	21062	1.336-0 Added.....	28474
585 Heading revised	21063	1.336-1 Added.....	28474
585.1 (a)(6) redesignated as (a)(8); new (a)(6) and (7) added	21063	1.336-2 Added.....	28474
585.2 (c) added	21063	(b)(1)(i)(C) and (h)(8) <i>Example 2</i> (ii) correctly revised.....	53027
585.3 Heading revised	21063	1.336-3 Added.....	28474
<i>Proposed Rules:</i>		1.336-4 Added.....	28474
83	38617	1.336-5 Added.....	28474
151.....	32214, 37164, 49990	1.337(d)-7 (a)(2), (d)(1), (e) and (f) revised; (d)(3) and (4) added	46806
226	53083, 65589	1.338-0 Amended.....	28489
502.....	37998	1.338-1 (a)(1) and (c)(1) amended; (e) added	28489
TITLE 26—INTERNAL REVENUE		1.338-5 (d)(3)(ii) amended; (h) added	28489
Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)		1.358-2 (a)(2)(viii) revised; (d) amended	54160
1 Authority citation amended.....	23126, 28474, 39975, 39986, 46503, 46808, 53655, 54160, 54569, 70858	1.362-4 Heading and (a)(1) revised; (b) through (j) added	54160
Technical correction	23487, 48607, 49367, 53026	1.382-3 (j)(13) and (14) redesigned as (j)(16) and (17); (j) heading, (1), (11) and new (17) revised; new (j)(13), (14), (15) and (16) <i>Examples 5</i> through 13 added	62423
Authority citation correctly amended.....	64397	1.401(k)-3 Authority citation and (e)(1) amended; (e)(4)(i), (ii), (g), (1) and (2) revised	68737
1.108(i)-0 Added	39986	1.401(m)-3 (f)(1) amended; (f)(4)(i), (ii), (h), (1) and (2) revised; (h)(1)(i) added	68738
(b) correctly revised	48607		
1.108(i)-0T Removed	39987		
1.108(i)-1 Added	39987		

CHANGES APRIL 1, 2013 THROUGH NOVEMBER 29, 2013

TITLE 26 Chapter I—Con.

1.475(a)-4 (d)(4) <i>Example 1, Example 2 and Example 3 revised</i>	54760	(4)(i), (6)(ii), (iii) and (9)(i)(A) correctly amended; (c)(3)(iii)(A)(5), (6)(ii)(B)(2), (3), (C)(2)(vi), (d)(2)(ii) and (6)(i)(F) correctly revised	55204
1.475(a)-4T Removed	54760		
1.482-7 (g)(2)(v)(B)(2), (4)(vi)(F)(2), (viii) <i>Example 8 and (1) revised; (g)(4)(v) and (g)(4)(viii) Example 9 added</i>	52855	1.1471-4 (b)(1), (2), (3), (c)(2)(iii)(B), (C), (v), (5)(iv)(D)(4), (6) <i>Example 2, (7), (d)(4)(i), (6)(i), (e)(2)(ii), (iii), (3)(ii)(B) and (i)(1) correctly amended; (b)(7), (c)(2)(v) heading, (d)(2)(iii)(B) introductory text, (4), (3)(iv)(B), (D), (5)(iii)(B), (7)(ii)(A)(I), (e)(2)(iv)(B) and (3)(iii)(B) correctly revised</i>	55205
(g)(4)(vi)(F)(2) correctly amended	62426		
1.482-7T Removed.....	52856		
1.705-1 (a)(9) added	54168	1.1471-5 (b)(1)(iii)(A), (B), (C), (3)(iv), (4)(iv), (e)(4)(v) <i>Example 1, (5), (i)(B)(I), (f)(2), (3)(ii)(E), (g)(3)(i)(B), (ii) and (iii) correctly amended; (b)(2)(i)(C), (v), (e)(5)(iv)(D), (f)(1)(i)(F)(3)(i), (iii) and (2)(iii)(B) correctly revised</i>	55207
1.860G-2 (g)(3)(ii)(B), (C) and (D) revised.....	54760		
1.860G-2T Removed.....	54760	1.1471-6 (h)(2)(ii) correctly revised	55208
1.901-2 (e)(5)(iv)(B)(1)(ii) and (h)(2) amended; (e)(5)(iv)(B)(1)(iii) removed; (h)(3) revised.....	54391	1.1472-1 (a) correctly amended; (b)(1) introductory text, (2) and (c)(2)(i) correctly revised	55208
1.901-2T Removed.....	54391		
1.1001-3 (d) <i>Example 9, (e)(4)(iv)(B), (5)(ii)(B)(2) and (g) Example 1, Example 5 and Example 8 revised</i>	54760	1.1473-1 (a)(3) (iii)(A), (4)(iii), (vi), (b)(3)(ii)(A) and (B) correctly amended; (a)(5)(vii) heading correctly revised	55208
1.1001-3T Removed	54761		
1.1001-4 Revised.....	66640	1.1474-1 (a)(2), (d)(4)(i)(C)(1), (iii)(C), (i)(1)(ii), (iii) and (2)(iii) correctly revised; (b)(1), (c)(2), (d)(1)(ii)(A)(1)(iii), (B)(1)(i), (iii), (4)(i)(B), (C)(2), (3), (ii)(C), (iii)(A), (B) and (i)(1) correctly amended	55208
1.1001-4T Removed	66641		
1.1092(b)-3T (b)(6) heading revised; (b)(6) amended	46808	1.1502-13 (f)(5)(ii)(C) heading correctly revised	53027
(b)(6) correctly amended	64397		
1.1092(b)-6T Added.....	46809	1.5000A-0 Added.....	53655
Heading, (b) <i>Examples 1 and 2 and (c) correctly revised; (b) introductory text correctly amended</i>	64397	1.5000A-1 Added.....	53655
1.1092(d)-1 (d) redesignated as (e); new (e) revised; new (d) added	54569	1.5000A-2 Added.....	53655
1.1092(d)-1T Added.....	54569	1.5000A-3 Added.....	53655
1.1271-0(b) Amended	23126	1.5000A-4 Added.....	53655
1.1275-3 (c)(4) added.....	23126	1.5000A-5 Added.....	53655
1.1367-1 (c)(2) amended	54168		
1.1401-1 (b) revised; (d) and (e) added	71471	1.6045-1 (a)(3)(v), (vi), (8), (9), (14), (15)(i)(A), (d)(2)(ii), (3), (6)(ii)(B) heading, (iv) and (vii) <i>Example 4 revised; (a)(15)(i)(C) redesignated as (a)(15)(i)(G); (a)(3)(vii), (viii),</i>	
1.1471-0 Correctly amended	55203		
1.1471-1 (b)(23) and (99) correctly revised; (b)(34) correctly amended	55203		
1.1471-2 Heading, (a)(2)(iii)(A)(2), (iv) and (4)(viii) correctly revised; (a)(2)(i), (iii)(A), (v) and (4)(i)(A) correctly amended	55203		
1.1471-3 (b)(2), (c)(2)(i), (3)(iii)(B)(2), (6), (v)(B), (9)(iv)(A), (d)(1), (2)(i), (iii),			

CHANGES APRIL 1, 2013 THROUGH NOVEMBER 29, 2013

new (15)(i)(C), (F), (17), (18), (xiii), (m) and (n) added; (a)(15)(ii), (c)(3)(vii)(C), (D), (x), (xi)(C), (4) <i>Example 9</i> (i), (d)(2)(i), (iii), (5), (6)(i), (ii)(A), (iii)(A), (7)(i) and (8)(i)(A) amended.....	23126	through (viii); new (a)(2)(viii) revised; (a)(2)(i), new (iv) and new (v) amended; (a)(2)(ii) and (c) added.....	71475
1.6045A-1 (b)(2) through (9) redesignated as (b)(5) through (12); (a)(1)(vi), (b)(3), (4), (12)(i) heading and (ii) added; (b)(1) introductory text and (v) revised; (b)(1)(vii), new (6), new (9)(ii), (iii) <i>Example 1, Example 2</i> and (10) amended; (b)(1)(viii) and (12) redesignated as (b)(2) and (12)(i); new (b)(2) introductory text, new (5), new (8)(ii), (9)(iii) and (d) revised.....	23132	31.6413(a)-2 (a)(1) and (b)(2)(i) amended; (e) added.....	71475
1.6045B-1 (a)(3) amended; (h) redesignated as (j); new (h) added; new (j) revised.....	23133	40.0-1 (a) amended; (d) revised; (e) and (f) removed	34876
1.6049-9T Added.....	23133	40.0-1T Removed	34876
1.6050H-3 Added.....	70858	40.6302(c)-1 (a)(1), (e)(1)(iii) and (iv) amended; (e)(1)(v) added; (f) revised; (g) removed.....	34876
1.6050H-3T Removed.....	70858	40.6302(c)-1T Removed.....	34876
1.704-1 (b)(5) <i>Example 32</i> (v) correctly amended.....	35559	48.4101-1 (f)(4)(ii)(B) and (1)(5) revised.....	54761
1.901-2 (f)(5) redesignated as (f)(6); new (f)(5) added; (h)(4) amended	28489	48.4101-1T Removed.....	54761
1.1502-13 (f)(5)(ii)(C) heading revised; (f)(5)(ii)(C)(1) and (m) amended	28490	49.0-1 Revised.....	34876
31.3101-2 Revised	71471	49.0-3T Removed	34876
31.3102-1 (a) amended; (f) added	71472	49.5000B-1T (Subpart G) Revised	34876
31.3102-4 Added.....	71472	53 Technical correction	59228
31.3202-1 (g) and (h) added	71472	53.6011-1 (c), (d) and (e) redesigned as (d), (e) and (f); new (c) and (g) added	49682
31.3402(p)-1T added (temporary)	71476	53.6011-1T Added	49682
31.6011(a)-1 (g) redesignated as (h); new (h) amended; new (g) added	71473	53.6071-1 (h) revised; (i) added	49682
31.6001(a)-2 (d) and (e) added	71473	53.6071-1T Revised.....	49682
31.6205-1 (d)(1) revised; (b)(2)(i), (ii) and (3) amended; (b)(4) and (e) added	71473	54 Authority citation amended	33176, 68266
31.6402(a)-2 (a)(1)(ii) amended; (c) added; (a)(1)(iii) through (vi) redesignated as (a)(1)(iv) through (vii); (a)(1)(i), new (iv), new (v) and (b) revised	71474	54.9802-1 (f) revised.....	33176
31.6413(a)-1 (a)(2)(ii) through (vii) redesignated as (a)(2)(iii)		54.9812 Added	68266
		54.9812-1T Removed	68266
		54.9815-2705 Added	33181
		54.9815-2713 (a)(1) introductory text and (iv) revised	39892
		54.9815-2713A Added.....	39892
		57 Added	71487
		301 Authority citation amended	49369
		301.6103(c)-1 (b)(2) and (f) revised; (g) added	26507
		301.6103(l)(21)-1 Added	49369
		301.6103(j)(1)-1 (b)(3)(xxix) and (xxx) added; (e) revised	52857
		301.6103(j)(1)-1T Removed.....	52857
		301.6109-1 (d)(2)(ii) added	26245
		602 Technical correction	23487, 48607, 49367
		602.101 (b) table amended (OMB numbers).....	23134, 26246, 34878, 39984, 39992, 53664, 54168, 71493
		<i>Proposed Rules:</i>	
		119950, 20523, 23183, 25909, 27873, 29628, 31454, 39644, 46851, 46854, 49242, 52719, 53702, 54598, 54796, 54971,	

CHANGES APRIL 1, 2013 THROUGH NOVEMBER 29, 2013

TITLE 26 Proposed Rules:—Con.

54986, 56841, 56842, 57547, 64430, 68779, 68780, 70901, 71535	38570
31	71542
53	20523, 29628, 31454, 49700, 59313
170	21861
300	53702, 65932
301	38872, 53704, 54986, 54996

**TITLE 27—ALCOHOL, TOBACCO
PRODUCTS AND FIREARMS****Chapter I—Alcohol and Tobacco
Tax and Trade Bureau, Depart-
ment of the Treasury (Parts
1—399)**

4.32 (a)(3) removed; (b)(3) added	34568
4.36 (a) revised	34568
5.22 (d) introductory text, (1) and (k)(3) amended; (d)(9) added	28742
9.169 (b)(4), (c)(15), (16) and (17) revised	60688
9.230 Added	60695
9.231 Added	60692
9.232 Added	60688
9.233 Added	60689
40.11 Amended	38567
40.183 Introductory text, (a) through (d), and (f) through (i) revised; OMB number	38567
40.213 Revised	38567
40.233 Amended	38567
41.1 Revised	38568
41.11 Amended	38568
41.25 Amended	38568
41.39 Amended	38568
41.40 Revised	38568
41.41 Revised	38569
41.50 Amended	38569
41.62 Revised	38569
41.81 (a), (b) and (c) introductory text revised	38569
41.85 Revised	38569
41.85a Revised	38569
41.86 Revised	38570
41.115a (e) revised	38570
41.140 Amended	38570

41.141 Amended	38570
41.190 Revised	38570
41.191 Revised	38570
41.193 Revised	38571
41.194 Revised	38571
41.195 Revised	38571
41.196 Revised	38571
41.197 Revised	38571
41.199 Revised	38571
41.200 Revised	38571
41.201 Revised	38571
41.202 Revised	38571
41.203 Revised	38572
41.204 Revised	38572
41.220—41.228 (Subpart L) Re- vised	38572
41.240 Revised	38573
41.241 Revised	38573
41.242 Revised	38573
44 Authority citation revised	38573
44.11 Amended	38573
44.61 Revised	38573
44.62 Amended	38573
44.142 Revised	38574
44.181 Revised	38574

**Chapter II—Bureau of Alcohol,
Tobacco, Firearms, and Explosives,
Department of Justice
(Parts 400—699)**

447 Authority citation revised	23676
447.1 Revised	23676
447.11 Amended	23677
447.21 Introductory text revised; amended	23677

Proposed Rules:

9	20544, 38618, 40644, 41891, 53103, 58050
19	38628
20	38628
21	38628
27	38628
28	38628
40	38646
41	38646
44	38646
479	55014